

Rep. Mitchell Kaye District 45

Biography

State Representative Mitchell Kaye represents the citizens of District 45, which includes portions of Cobb and Fulton counties. Rep. Kaye previously served the people of East Cobb in the Georgia House for 10 years from 1993 to 2003, becoming the first Jewish Republican elected to the Georgia General Assembly. He was re-elected in 2022 during a special election.

Rep. Kaye is known as the "Taxpayers' Friend," and first gained political prominence when he led the successful fight in 1993 to repeal the sales tax on used cars, which resulted in more than \$34 million being returned to 150,000 taxpayers statewide. He has also received numerous awards for his successful education and tax efforts, including being named the Legislator of the Year by both the Georgia Association of Taxpayers and the Eagle Forum.

Mitchell's previous legislative efforts have resulted in protecting the HOPE scholarship and providing tax-free College Savings Plans using section 529 of the federal tax code. He has also worked to protect the death penalty by providing for lethal injection as a backup method for execution in the event the electric chair was ruled unconstitutional.

He has also co-sponsored the School Safety Act of 1997 and the Cobb County Property Taxpayer Reassessment Relief Act of 2000, which sought to prevent backdoor tax increases when property is reassessed. He also worked on legislation to exempt PTA and other school organizations from sales tax and to allow the one percent sales tax (SPLOST) for schools be used to pay down local bond debt.

Rep. Kaye has also been an advocate for open and responsive government, and he worked tirelessly to use technology to bring government closer to the people. Through his efforts, bills, roll call votes and audio/video of legislative proceedings were made available to the public online first time. In 1997, he also filed a lawsuit to overturn a bill that passed the legislature in the prior year to help protect free speech for internet users; subsequently, the courts declared the law unconstitutional.

Rep. Kaye's current focus in the legislature is to cut taxes, improve education, keep streets safe from dangerous criminals and to push for greater government transparency and openness. Rep. Kaye also continues to advocate for the elimination of the state personal income tax and to revise QBE formulas to keep more education dollars in local communities. He is also focused on providing state funding for drivers education in school and transitioning public retirements systems away from defined benefit programs to 401 (k)-type plans, which could save tax dollars while benefiting participants. Mitchell is also an outspoken critic of the state's generous "golden parachute" involuntary separation retirement benefits.

During his first tenure in office, Rep. Kaye was part of the Republican leadership team, serving as deputy minority whip in the Georgia House. He was also ranking Republican on the House Ways & Means Committee, which oversees legislation regarding Georgia's tax code. Rep. Kaye also previously served on the esteemed House Education and Retirement committees.

Rep. Kaye holds a Bachelor of Administration in Economics and a Master of Business Administration in Finance from the University of Florida. He is designated as a Chartered Financial Analyst (CFA) and is a senrior member of the American Society of Appraisers in the business valuation discipline. He is a self-employed financial analyst who specializes in the valuation of private companies and securities for tax purposes and other matters.

Rep. Kaye and his wife, Amy, have three married children and two grandsons. When his children were younger, Mitchell was an active PTA member and a baseball and basketball coach. The Kayes are avid golfers and tennis players and are active members of Chabad of Cobb.